

Exhibit B

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**List of PG&E Debt Securities Issued
More Than Three (3) Years Prior to the Petition Date**

	Issuer of Securities	Securities Description	CUSIP Number	ISIN Number	Issue Date
1	NEVADA IRR YUBA PAC	Municipal Bond 3.75% due 7/1/2013	641321BT0	US641321BT09	07/01/63
2	SOLANO IRR DIST DIV 1	Municipal Bond 9.15% due 1/1/2020	834125AN6	US834125AN62	06/13/86
3	SOLANO IRR DIST DIV 2	Municipal Bond 9.25% due 1/1/2020	834125AM8	US834125AM89	06/13/86
4	SOLANO IRR-UNREF-#2	Municipal Bond 9.15% due 1/1/2020	834125BF2	US834125BF20	06/13/86
5	SOLANO IRR-UNREF-#2	Municipal Bond 9.25% due 1/1/2020	834125BG0	US834125BG03	06/13/86
6	CA PCR VAR CAPCO MADR	Municipal Bond ADJ% due 9/1/2019	130535BA4	US130535BA48	09/21/89
7	Pacific Gas & Electric Co	8.8% due 5/1/2024	694308DV6	US694308DV66	04/25/91
8	Pacific Gas & Electric Co	8.375% due 5/1/2025	694308EF0	US694308EF08	03/31/92
9	Pacific Gas & Electric Co	8.375% due 5/1/2025	694308EJ2	US694308EJ20	03/31/92
10	Pacific Gas & Electric Co	8.375% due 5/1/2025	694308FX0	US694308FX05	03/31/92
11	Pacific Gas & Electric Co	8% due 10/1/2025	694308EP8	US694308EP89	09/29/92
12	Pacific Gas & Electric Co	8% due 10/1/2025	694308EL7	US694308EL75	09/29/92
13	Pacific Gas & Electric Co	8% due 10/1/2025	694308FM4	US694308FM40	09/29/92
14	Pacific Gas & Electric Co	8% due 10/1/2025	694308FG7	US694308FG71	09/29/92
15	Pacific Gas & Electric Co	8% due 10/1/2025	694308EK9	US694308EK92	09/29/92
16	Pacific Gas & Electric Co	8.25% due 11/1/2022	694308EQ6	US694308EQ62	10/27/92
17	Pacific Gas & Electric Co	8.25% due 11/1/2022	694308EG8	US694308EG80	10/27/92
18	Pacific Gas & Electric Co	8.25% due 11/1/2022	694308EN3	US694308EN32	10/27/92
19	Pacific Gas & Electric Co	8.25% due 11/1/2022	694308FJ1	US694308FJ11	10/27/92
20	Pacific Gas & Electric Co	8.25% due 11/1/2022	694308FW2	US694308FW22	10/27/92
21	Pacific Gas & Electric Co	7.25% due 3/1/2026	694308EM5	US694308EM58	03/24/93
22	Pacific Gas & Electric Co	7.25% due 3/1/2026	694308ET0	US694308ET02	03/24/93
23	Pacific Gas & Electric Co	7.25% due 3/1/2026	694308FQ5	US694308FQ53	03/24/93
24	Pacific Gas & Electric Co	7.25% due 3/1/2026	694308FY8	US694308FY87	03/24/93
25	Pacific Gas & Electric Co	7.25% due 8/1/2026	694308EV5	US694308EV57	08/02/93
26	Pacific Gas & Electric Co	7.25% due 8/1/2026	694308FF9	US694308FF98	08/02/93
27	Pacific Gas & Electric Co	7.25% due 8/1/2026	694308EX1	US694308EX14	08/02/93
28	Pacific Gas & Electric Co	7.25% due 8/1/2026	694308FR3	US694308FR37	08/02/93
29	Pacific Gas & Electric Co	7.25% due 8/1/2026	694308FZ5	US694308FZ52	08/02/93
30	Pacific Gas & Electric Co	6.75% due 10/1/2023	694308EY9	US694308EY96	09/27/93
31	Pacific Gas & Electric Co	6.75% due 10/1/2023	694308EZ6	US694308EZ61	09/27/93
32	Pacific Gas & Electric Co	7.05% due 3/1/2024	694308FB8	US694308FB84	11/18/93
33	Pacific Gas & Electric Co	7.05% due 3/1/2024	694308FP7	US694308FP70	11/18/93
34	CA PCR DLY PAPER-PACI	Municipal Bond 4% due 11/1/2026	130534XA3	US130534XA35	05/23/96
35	CA PCR DLY-PAC-E-CONV	Municipal Bond 3.5% due 11/1/2026	130534XX3	US130534XX38	05/23/96
36	CA PCR DLY-REF-F-PACI	Municipal Bond 3.25% due 11/1/2026	130534XD7	US130534XD73	05/23/96
37	CA PCR DLY-REF-G-PACI	Municipal Bond ADJ% due 2/1/2016	130534XE5	US130534XE56	05/23/96
38	CA PCR-REF-A-PAC	Municipal Bond 5.35% due 12/1/2016	130534WY2	US130534WY20	05/23/96
39	CA PCR VAR-REF-B-PACI	Municipal Bond 3.5% due 11/1/2026	130534XL9	US130534XL99	09/16/97
40	Pacific Gas & Electric Co	6.05% due 3/1/2034	694308GE1	US694308GE15	03/23/04
41	Pacific Gas & Electric Co	6.05% due 3/1/2034	694308GH4	US694308GH46	03/23/04
42	CA POLLT-PAC GAS-REMK	Municipal Bond 4.75% due 12/1/2023	130534A83	US130534A834	06/29/04
43	CA POLLT-PAC GAS-REMK	Municipal Bond 4.75% due 12/1/2023	130534B66	US130534B667	06/29/04
44	CA POLLT-PAC GAS-REMK	Municipal Bond 4.75% due 12/1/2023	130534A91	US130534A917	06/29/04
45	CA POLLUTN-REF-A-PACI	Municipal Bond 3.5% due 12/1/2023	130534ZP8	US130534ZP85	06/29/04
46	CA POLLUTN-REF-B-PACI	Municipal Bond 3.5% due 12/1/2023	130534ZQ6	US130534ZQ68	06/29/04
47	CA POLLUTN-REF-C-PACI	Municipal Bond 3.5% due 12/1/2023	130534ZR4	US130534ZR42	06/29/04
48	CA POLLUTN-REF-D-PACI	Municipal Bond 3.5% due 12/1/2023	130534ZS2	US130534ZS25	06/29/04
49	CA POOLT-PAC GAS-REMK	Municipal Bond 4.75% due 12/1/2023	130534B25	US130534B253	06/29/04
50	CA POOLT-PCS GAS REMK	Municipal Bond 4.75% due 12/1/2023	130534B33	US130534B337	06/29/04
51	CA ECON-VAR-RF-D-3/11	Municipal Bond due 12/1/2016	13033WF73	US13033WF736	03/24/05
52	CA DEV VAR-A-PACIFIC	Municipal Bond ADJ% due 11/1/2026	13033WG31	US13033WG312	05/24/05
53	CA DEV VAR-B-PACIFIC	Municipal Bond ADJ% due 11/1/2026	13033WG49	US13033WG494	05/24/05

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54	CA DEV VAR-C-PACIFIC	Municipal Bond due 12/1/2016	13033WG56	US13033WG569	05/24/05
55	CA ECON-VAR-RF-3/14	Municipal Bond due 12/1/2018	13033WG23	US13033WG239	05/24/05
56	CA ECON-VAR-RF-E-3/11	Municipal Bond ADJ% due 11/1/2026	13033WF81	US13033WF819	05/24/05
57	CA ECON-VAR-RF-F-3/12	Municipal Bond ADJ% due 11/1/2026	13033WF99	US13033WF991	05/24/05
58	CA INFRA REF-GAS-F	Municipal Bond 3.75% due 11/1/2026	13033WU84	US13033WU842	05/24/05
59	CA INFRA VAR-A-PACIFI	Municipal Bond ADJ% due 11/1/2026	13033WRZ8	US13033WRZ85	05/24/05
60	CA INFRA VAR-B-PACIFI	Municipal Bond ADJ% due 11/1/2026	13033WSA2	US13033WSA26	05/24/05
61	CA INFRA VAR-C-PACIFI	Municipal Bond due 12/1/2016	13033WSB0	US13033WSB09	05/24/05
62	CA INFRA VAR-D-PACIFI	Municipal Bond due 12/1/2016	13033WSC8	US13033WSC81	05/24/05
63	CA INFRA VAR-E-PACIFI	Municipal Bond due 12/1/2016	13033WSD6	US13033WSD64	05/24/05
64	CA INFRA VAR-F-PACIFI	Municipal Bond ADJ% due 11/1/2026	13033WSE4	US13033WSE48	05/24/05
65	CA INFRA VAR-GAS-PACIFI	Municipal Bond due 12/1/2018	13033WU92	US13033WU925	05/24/05
66	CA INFRA VAR-G-PACIFI	Municipal Bond due 12/1/2018	13033WSF1	US13033WSF13	05/24/05
67	SOLANO IRR REF-MONTIC	Municipal Bond 5.47% due 1/1/2020	834125BC9	US834125BC98	02/28/06
68	SOLANO IRR-REF-MONTIC	Municipal Bond 5.29% due 1/1/2016	834125AY2	US834125AY28	02/28/06
69	Pacific Gas & Electric Co	5.8% due 3/1/2037	694308GJ0	US694308GJ02	03/13/07
70	Pacific Gas & Electric Co	5.8% due 3/1/2037	694308GK7	US694308GK74	03/13/07
71	Pacific Gas & Electric Co	5.625% due 11/30/2017	694308GL5	US694308GL57	12/04/07
72	Pacific Gas & Electric Co	6.35% due 2/15/2038	694308GM3	US694308GM31	03/03/08
73	CA INFRA ECON DEV-F	Municipal Bond 1.75% due 11/1/2026	13034ASX9	US13034ASX99	09/22/08
74	Pacific Gas & Electric Co	8.25% due 10/15/2018	694308GN1	US694308GN14	10/21/08
75	CA INFRA VAR-PACIFIC	Municipal Bond ADJ% due 11/1/2026	13033WW33	US13033WW335	10/29/08
76	CA INFRA VAR-PACIFIC	Municipal Bond due 12/1/2016	13033WW41	US13033WW418	10/29/08
77	CA INFRA VAR-PACIFIC	Municipal Bond due 12/1/2016	13033WW58	US13033WW582	10/29/08
78	CA INFRA VAR-REF-PACI	Municipal Bond ADJ% due 11/1/2026	13033WW25	US13033WW251	10/29/08
79	Pacific Gas & Electric Co	6.25% due 3/1/2039	694308GQ4	US694308GQ45	03/06/09
80	CA INFRA-RF-C-PACIFIC	Municipal Bond due 12/1/2016	13033W3G6	US13033W3G67	09/01/09
81	CA INFRA-RF-D-PACIFIC	Municipal Bond due 12/1/2016	13033W3K7	US13033W3K79	09/01/09
82	CA INFRA-RF-VAR-A-PAC	Municipal Bond 3.75% due 11/1/2026	13033W3H4	US13033W3H41	09/01/09
83	CA INFR-VR-RF-B-PACIF	Municipal Bond 3.75% due 11/1/2026	13033W3J0	US13033W3J07	09/01/09
84	Pacific Gas & Electric Co	5.4% due 1/15/2040	694308GS0	US694308GS01	11/18/09
85	CA INFRA-RF-E-PACIFIC	Municipal Bond 2.25% due 11/1/2026	13033W3Z4	US13033W3Z49	04/08/10
86	CALIFORNIA ST INFRAST	Municipal Bond 1.75% due 11/1/2026	13034ASZ4	US13034ASZ48	04/08/10
87	Pacific Gas & Electric Co	3.5% due 10/1/2020	694308GT8	US694308GT83	09/15/10
88	Pacific Gas & Electric Co	4.25% due 5/15/2021	694308GV3	US694308GV30	05/13/11
89	Pacific Gas & Electric Co	3.25% due 9/15/2021	694308GW1	US694308GW13	09/12/11
90	Pacific Gas & Electric Co	4.5% due 12/15/2041	694308GY7	US694308GY78	12/01/11
91	Pacific Gas & Electric Co	4.45% due 4/15/2042	694308GZ4	US694308GZ44	04/16/12
92	Pacific Gas & Electric Co	2.45% due 8/15/2022	694308HB6	US694308HB66	08/16/12
93	Pacific Gas & Electric Co	3.75% due 8/15/2042	694308HA8	US694308HA83	08/16/12
94	Pacific Gas & Electric Co	3.25% due 6/15/2023	694308HC4	US694308HC40	06/14/13
95	Pacific Gas & Electric Co	4.6% due 6/15/2043	694308HD2	US694308HD23	06/14/13
96	Pacific Gas & Electric Co	3.85% due 11/15/2023	694308HE0	US694308HE06	11/12/13
97	Pacific Gas & Electric Co	5.125% due 11/15/2043	694308HF7	US694308HF70	11/12/13
98	Pacific Gas & Electric Co	3.75% due 2/15/2024	694308HG5	US694308HG53	02/21/14
99	Pacific Gas & Electric Co	4.75% due 2/15/2044	694308HH3	US694308HH37	02/21/14
100	Pacific Gas & Electric Co	0.45835% due 5/11/2015	694308HJ9	US694308HJ92	05/12/14
101	Pacific Gas & Electric Co	3.4% due 8/15/2024	694308HK6	US694308HK65	08/18/14
102	Pacific Gas & Electric Co	4.3% due 3/15/2045	694308HL4	US694308HL49	11/06/14
103	Pacific Gas & Electric Co	3.5% due 6/15/2025	694308HM2	US694308HM22	06/12/15
104	Pacific Gas & Electric Co	4.25% due 3/15/2046	694308HN0	US694308HN05	11/05/15